MESSAGE NO: 3045206 MESSAGE DATE: 02/14/2003

MESSAGE STATUS: Active CATEGORY: Antidumping

TYPE: LIQ-Liquidation PUBLIC NON-PUBLIC

SUB-TYPE:

FR CITE: FR CITE DATE:

REFERENCE MESSAGE #

(s):

CASE #(s): A-583-008

EFFECTIVE DATE: COURT CASE #:

PERIOD OF REVIEW: TO

PERIOD COVERED: 05/01/1997 TO 04/30/1998

 Notice of Lifting of Suspension Date:

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: LIQUIDATION OF CS PIPES FROM TAIWAN PRODUCED BY KAO HSING CHANG (A-583-008-001)

MESSAGE NO: 3045206 DATE: 02 14 2003

CATEGORY: ADA TYPE: LIQ REFERENCE: REFERENCE DATE:

CASES: A - 583 - 008 - -

- - -

- - -

PERIOD COVERED: 05 01 1997 TO 04 30 1998

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS
PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQUIDATION OF CS PIPES FROM TAIWAN PRODUCED BY KAO HSING CHANG (A-583-008-001)

1. FOR ALL SHIPMENTS OF CERTAIN CIRCULAR WELDED CARBON STEEL
PIPES AND TUBES FROM TAIWAN PRODUCED BY KAO HSING CHANG IRON AND
STEEL CORP., IMPORTED BY ACI, ENTERED OR WITHDRAWN FROM WAREHOUSE

FOR CONSUMPTION DURING THE PERIOD 05/01/1997 THROUGH 04/30/1998, ASSESS AN ANTIDUMPING LIABILITY OF 24.8 PERCENT OF THE ENTERED VALUE.

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- 2. THESE INSTRUCTIONS CONSTITUTE THE IMMEDIATE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES FOR THE MERCHANDISE AND PERIOD LISTED ABOVE. FOR ALL OTHER SHIPMENTS OF CERTAIN CIRCULAR WELDED CARBON STEEL PIPES AND TUBES FROM TAIWAN YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.
- 3. THE ASSESSMENT OF ANTIDUMPING DUTIES BY THE CUSTOMS SERVICE ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CUSTOMS PAY INTEREST ON OVERPAYMENTS AND ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.
- 4. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CUSTOMS SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402 OF THE COMMERCE DEPARTMENT REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CUSTOMS SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT RESPOND TO YOUR FORMAL REQUEST (VIA CF 28 OR 29) FOR THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION,

CUSTOMS SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING

DUTIES DUE.

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- 5. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CUSTOMS OFFICERS, PLEASE CONTACT VIA E-MAIL, THROUGH THE APPROPRIATE SUPERVISORY CHANNELS, OTHER GOVERNMENT AGENCY LIAISON, USING THE ATTRIBUTE "HQ OAB." IMPORTING PUBLIC AND INTERESTED PARTIES SHOULD CONTACT THOMAS KILLIAM AT 202-482-5222, AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE.
- 6. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

**CATHY SAUCEDA** 

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## **Company Details**

\*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party

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